

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Civil Action No. 1:19-cv-733
)	
JANICE RATCLIFFE,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

Petitioner United States of America, by and through its undersigned counsel, respectfully represents as follows:

1. This Court has jurisdiction over the subject matter of this action and is empowered to issue appropriate process upon application by the United States pursuant to the provisions of 26 U.S.C. §§ 7402 and 7604, and 28 U.S.C. § 1345.

2. On October 3, 2018 and April 18, 2019, under the authority of 26 U.S.C. § 7602, Internal Revenue Service summonses were served upon Respondent Janice Ratcliffe (Respondent). An IRS Revenue Agent served the October 3, 2018 summons upon Respondent by leaving the summons at the last and usual place of abode of Respondent and served a second summons on April 18, 2019 (which was expanded to include tax year 2017 as well as the previously requested years and information) by leaving the summons at the last and usual place of abode of Respondent, as required by 26 U.S.C. § 7603. Copies of the summonses are

attached as Exhibits A and B. The Declaration of the IRS Revenue Agent assigned to handle this matter is attached as Exhibit C.

3. The summons required Respondent to appear and give testimony relating to the tax liabilities or for the collection of the tax liabilities of Respondent for the periods designated, and to bring and produce for examination the items set out in Exhibits A and B to the IRS Office shown on the summons as the place for appearance.

4. On October 17, 2018, the respondent did appear in response to the summons but did not produce any documents requests by the summons and refused to answer questions of critical importance to the exam.

5. On May 9, 2019, the respondent failed to appear at the time and place designated by the summons and failed to produce the required items set out in Exhibit B.

6. The information contained in the documents that were not produced in accordance with the summons is either not in the possession of the Internal Revenue Service, or if in the possession of the Internal Revenue Service, is in a non-retrievable file system and/or is not readily accessible without undue administrative burden and expense.

WHEREFORE, Petitioner United States of America respectfully requests that this Court enter an Order requiring Respondent to appear at a date and hour to be determined by the Court to give testimony and produce the items set out in Exhibits A and B, or at a date and hour to be designated by the Court to show cause, if any, why Respondent should not be directed by the Court to appear and produce the items set out in Exhibit A and to testify.

JOHN F. BASH
United States Attorney

By: 

DONALD D. PRIVER
Special Assistant
United States Attorney
California Bar No. 272620
300 E. 8th Street, Suite 601
Austin, Texas 78701

Tel. (512) 499-5147
Fax (512) 499-5686



Summons

In the matter of Janice Ratcliffe

Internal Revenue Service (Division): Small Business/Self Employed

Industry/Area (name or number): Gulf States

Periods: Calendar year ending December 31, 2014 and December 31, 2015 and December 31, 2016

The Commissioner of Internal Revenue

To: Janice Ratcliffe

At: 1802 Robb Lane, Round Rock TX 78664

You are hereby summoned and required to appear before Revenue Agent Kevin Hall
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All books, papers, records, and other data in your possession, custody or control reflecting the receipt of income by you for the years (2014) through (2016), including but not limited to:

Wage Tax statements (Forms W-2); Forms 1099 regarding interest and/or dividend income; employee earnings statements; records of deposits to bank accounts, cancelled checks, and check registers for the year(s) (2014) through (2016); and any and all other books, records, documents, and receipts regarding wages, salaries, tips, fees, commissions, and any other compensation for services (including the receipt of property other than money), income derived from business, gains from dealings in property, interest, rental, royalty, and dividend income, alimony, annuities, income from insurance policies and endowment contracts, pensions, income from the discharge of indebtedness, distributive shares of partnership gross income, and income from an estate or trust.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

12309 North Mopac Expressway Room 200 Austin TX 78758 512-339-5357

Place and time for appearance at 12309 North Mopac Expressway Room 200 Austin TX 78758



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

on the 17th day of October, 2018 at 10:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 3rd ^(year) day of October, 2018 ^(year)

Kevin T. Hall

Digitally signed by Kevin T. Hall
Date: 2018.09.24 14:15:50 -05'00'

Signature of issuing officer

Signature of approving officer (if applicable)

Revenue Agent

Title

Acting Group Manager

Title

Original — to be kept by IRS

Exhibit A



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 10/3/18 Time 2:00 pm

How
Summons
Was
Served

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____

Signature [Signature] Title Revenue Agent

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: 10/3/18 Time: 2:00 pm

Name of Noticee: Janice Ratcliffe

Address of Noticee (if mailed): _____

How
Notice
Was
Given

- ☐ I gave notice by certified or registered mail to the last known address of the noticee.
- ☒ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). _____
- ☐ I gave notice by handing it to the noticee.
- ☐ In the absence of a last known address of the noticee, I left the notice with the person summoned.
- ☐ No notice is required.

Signature [Signature] Title Revenue Agent

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature [Signature] Title Revenue Agent



Summons

In the matter of Janice Ratcliffe

Internal Revenue Service (Division): Small Business/Self Employed

Industry/Area (name or number): Gulf States

Periods: Calendar year ending Dec 31, 2014 and Dec 31, 2015, Dec 31, 2016, and Dec 31, 2017

The Commissioner of Internal Revenue

To: Janice Ratcliffe

At: 1802 Robb Lane, Round Rock TX 78664

You are hereby summoned and required to appear before Revenue Agent Kevin Hall
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Please see Attachment

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

12309 North Mopac Expressway Room 200 Austin TX 78758, 512-339-5357

Place and time for appearance at 12309 North Mopac Expressway Room 200 Austin TX 78758



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

on the 9th day of May, 2019 at 9:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 18th day of April, 2019

Kevin T. Hall

Digitally signed by Kevin T. Hall
Date: 2019.04.08 11:06:49 -05'00'

Signature of issuing officer
Kenneth J. Shaw

Signature of approving officer (if applicable)

Revenue Agent

Title

Exam Group Manager

Title

Exhibit B

Original — to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date April 18th, 2019	Time 3:00 pm
--------------------------	-----------------

**How
Summons
Was
Served**

- ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
- ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
- ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: Janice Ratcliffe
1802 Robb Lane, Round Rock TX 78664

Signature 	Title Revenue Agent
---------------	------------------------

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: April 18th, 2019 Time: 3:00 pm

Name of Noticee: Janice Ratcliffe

Address of Noticee (if mailed): 1802 Robb Lane, Round Rock TX 78664

**How
Notice
Was
Given**

- | | |
|---|---|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
| | <input type="checkbox"/> No notice is required. |

Signature 	Title Revenue Agent
---------------	------------------------

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature 	Title RA
---------------	-------------

ATTACHMENT TO SUMMONS

Issued to: Janice Ratcliffe
Tax ID#: [REDACTED]
Address: 1802 Robb Ln. Round Rock, TX 78644
Periods: 2014, 2015, 2016, 2017

I. Previously requested information, now to include 2017:

All books, papers, records, and other data in your possession, custody or control reflecting the receipt of income by you for the years (2014) through (2017), including but not limited to:

- 1) Wage Tax statements (Forms W-2);
- 2) Forms 1099 regarding interest and/or dividend income;
- 3) forms 1099-K from 3rd party processors,
- 4) employee earnings statements;
- 5) records of deposits to bank accounts, cancelled checks, and check registers for the years 2014 through 2017;
- 6) and any and all other books, records, documents, and receipts regarding wages, salaries, tips, fees, commissions, and any other compensation for services (including the receipt of property other than money), income derived from business, gains from dealings in property, interest, rental, royalty, and dividend income, alimony, annuities, income from insurance policies and endowment contracts, pensions, income from the discharge of indebtedness, distributive shares of partnership gross income, and income from an estate or trust.

II. Virtual Currency Information for 2014-2017:

- 1) Documentation to support the purchase and sale of any virtual currency (VC)
- 2) Records of contractual services performed and payments for services in virtual currency
- 3) Your virtual wallet address(es) for yourself or any businesses/entities under your control
- 4) Documentation showing the exchange of virtual currency for fiat currency (domestic or foreign)
- 5) Any email showing exchange or receipt from an exchange server
- 6) Wire transaction or direct deposit transaction records (ACH) related to crypto exchange transactions
- 7) Print outs of the block chain transactions for all wallet addresses owned with the explanation of all the transactions for the period under exam.
- 8) All relevant statements and documents related to foreign accounts under your signatory authority, both VC and fiat

III. Upbright Inc information:

- 1) Any documents related to the formation of Upbright and allocation of ownership percentages (formal or informal such as emails), including documents supporting any change in those percentages
- 2) Documents related to the outcome of any lawsuits/investigations into you by current or former business partners
- 3) All Point of Sale records (e.g. Woo Commerce) under your control for businesses related to Upbright, such as Kratom Underground, K Botanicals, Round Rock Botanicals, File in Texas LLC, or Evil Monkey Tattoo. This should reflect the flow of inventory sales to customers from Jan 1 2014 to Dec 31 2017.

ATTACHMENT TO SUMMONS

4) All statements from Paypal, Stripe, First Data Reporting, or other 3rd party payment processor related to the businesses in bullet 1 from Jan 1 2014 to Dec 31 2017.

5) Destination/recipient information for any international bank wires or other means of funds transfer abroad (e.g. Western Union) related to the businesses in Bullet 1 from accounts under your signatory authority from Jan 1 2014 to Dec 31 2017.

6) The RA is requesting a backup file for the QuickBooks of this entity of which you are a shareholder and custodian of records. This request also applies to any other businesses related to Upbright, such as Kratom Underground, K Botanicals, Round Rock Botanicals, File in Texas LLC, or Evil Monkey Tattoo. If you are using online QuickBooks, you can contact them and they will give you a backup. The following is being requested in regards to Quickbooks:

A. The electronic backup file of the QuickBooks records that includes the period from **01/01/14** through **12/31/17**. The QuickBooks backup file should include any changes to the data entered after year end and should have a file extension of QBB. The backup file can be provided on a CD, DVD, or thumb/jump drive.

B. The QuickBooks administrator's user name and password for the backup file requested in item A above. Please note that you may temporarily change the administrator's password before copying the electronic backup file for the IRS in response to this request; then you may change the password back to the original 'standard' one within your main QuickBooks working file.

C. The Version (i.e. year) and the Edition (e.g., Pro, Premier, Enterprise Solutions) of QuickBooks used to create the backup file.

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
Austin Division**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Civil Action No. 1:19-cv-733
)	
Janice Ratcliffe,)	
)	
Respondent.)	

DECLARATION

Kevin Hall declares:

1. I am a duly commissioned Revenue Agent employed in the Small Business/Self-Employed Division, Gulf States Compliance Area, of the Internal Revenue Service.

2. In my capacity as a Revenue Agent, I am conducting an investigation of the income tax liabilities of Janice Ratcliffe for the following taxable periods: 2014, 2015, 2016 and 2017.

3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued an Internal Revenue Service summons to Janice Ratcliffe on October 3, 2018, to give testimony and to produce for examination books, papers, records, or other data as described in the summons. The summons is attached to the petition as Exhibit A.

4. In accordance with section 7603 of Title 26, U.S.C., on October 3, 2018, I served an attested copy the Internal Revenue Service summons described in paragraph 3 above on the respondent, Janice Ratcliffe, by leaving it at the last and usual place of abode of the respondent, as evidenced in the certificate of service on the reverse side of the summons.

5. On October 17, 2018, the respondent, Janice Ratcliffe, did appear in response to the summons but did not produce any documents requests by the summons and refused to answer questions of critical importance to the exam.

6. On April 18, 2019, I issued an Internal Revenue Service Summons to Jancie Ratcliffe to expand the years at issue by adding tax year 2017 to the original summons to give testimony and to produce for examination books, papers, records, or other data as described in the summons. The second summons is attached to the petition as Exhibit B.

7. In accordance with section 7603 of Title 26, U.S.C., on April 18, 2019, I served an attested copy the Internal Revenue Service summons described in paragraph 3 above on the respondent, Janice Ratcliffe, by leaving it at the last and usual place of abode of the respondent, as evidenced in the certificate of service on the reverse side of the summons.

8. On May 9, 2019, the respondent, Janice Ratcliffe, did not appear nor did he produce any documents requested by the summons.

9. The books, papers, records, or other data sought by the summonses are not already in the possession of the Internal Revenue Service.

10. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

11. As of the date that the summonses were issued and served, and as of the day I signed this declaration, no recommendation for criminal prosecution of Jancie Ratcliffe has been made by the IRS to the United States Department of Justice. In addition, no Department of Justice referral, as described in 26 U.S.C. § 7602(d), is in effect with respect to Janice Ratcliffe.

12. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to properly investigate the Federal tax liabilities of Janice Ratcliffe for periods 2014, 2015, 2016 and 2017.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 3rd day of July 2019.

Kevin T. Hall Digitally signed by Kevin T. Hall
Date: 2019.07.03 15:49:54
-05'00'

Kevin Hall
Revenue Agent

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Civil Action No. 1:19-cv-733
)	
JANICE RATCLIFFE,)	
)	
Respondent.)	

ORDER

This matter is before the Court on a Petition to Enforce Internal Revenue Service Summons filed by the United States of America, and upon review of the Petition, the attached exhibits and the Declaration of Kevin T. Hall, IRS Revenue Agent, it is this day

ORDERED the Respondent, Janice Ratcliffe, appear at the office of the IRS Revenue Agent assigned to handle this matter, at the Internal Revenue Service, 12309 Mopac Expressway, Room 200, Austin, Texas 78758, telephone no. (512) 339-5357, on August 14, 2019 at 10:00 a.m., for the purpose of obeying the IRS summons served upon Respondent requiring Respondent to appear and give testimony relating to the tax liabilities or the collection of the tax liabilities of Respondent and to bring with him all the items set out in the summonses subject to this action and to testify. In the event Respondent fails to appear before the IRS Revenue Agent at the time and place set forth above, or fails at

such time and place to produce the information and records required by the summons, it is further

ORDERED that Respondent appear before the United States District Court for the Western District of Texas, Austin Division, on the _____ day of _____, 2019, at _____ .m., at the United States Courthouse, 501 West 5th Street, Austin, Texas, Courtroom No. __, and show cause why Respondent should not be held in contempt for failing to appear at the time and place designated in this Order and why Respondent should not be directed to produce the records and documents listed in this Order and to testify.

SIGNED this _____ day of _____.

JUDGE, UNITED STATES DISTRICT COURT

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Donald Priver, Special Assistant United States Attorney
300 E 8th. St., Suite 601, Austin, TX 78701
Tel: 512-499-5147

DEFENDANTS

Janice Ratcliffe

County of Residence of First Listed Defendant Williamson

(IN U.S. PLAINTIFF CASES ONLY)

NOTE:

IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Med. Malpractice	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	PRISONER PETITIONS <input type="checkbox"/> 510 Motions to Vacate Sentence Habeas Corpus: <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement	LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act	SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g))
		IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 463 Habeas Corpus - Alien Detainee (Prisoner Petition) <input type="checkbox"/> 465 Other Immigration Actions	FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	

V. ORIGIN

(Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from another district (specify)
- ☐ 6 Multidistrict Litigation

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
26 U.S.C. 7604

Brief description of cause:

Petition to Enforce Internal Revenue Service Summons

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☐ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE

DOCKET NUMBER 1:19-cv-733

DATE

SIGNATURE OF ATTORNEY OF RECORD

07/22/2019

/s/ Donald Priver

FOR OFFICE USE ONLY

RECEIPT # _____ AMOUNT _____ APPLYING IFP _____ JUDGE _____ MAG. JUDGE _____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44**Authority For Civil Cover Sheet**

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

I. (a) Plaintiffs-Defendants. Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.

(b) County of Residence. For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)

(c) Attorneys. Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".

II. Jurisdiction. The basis of jurisdiction is set forth under Rule 8(a), F.R.C.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.

United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.

United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.

Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.

Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; federal question actions take precedence over diversity cases.)

III. Residence (citizenship) of Principal Parties. This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.

IV. Nature of Suit. Place an "X" in the appropriate box. If the nature of suit cannot be determined, be sure the cause of action, in Section VI below, is sufficient to enable the deputy clerk or the statistical clerks in the Administrative Office to determine the nature of suit. If the cause fits more than one nature of suit, select the most definitive.

V. Origin. Place an "X" in one of the seven boxes.

Original Proceedings. (1) Cases which originate in the United States district courts.

Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.

Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.

Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.

Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.

Multidistrict Litigation. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407. When this box is checked, do not check (5) above.

Appeal to District Judge from Magistrate Judgment. (7) Check this box for an appeal from a magistrate judge's decision.

VI. Cause of Action. Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.**
 Example: U.S. Civil Statute: 47 USC 553
 Brief Description: Unauthorized reception of cable service

VII. Requested in Complaint. Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.

Demand. In this space enter the dollar amount (in thousands of dollars) being demanded or indicate other demand such as a preliminary injunction.

Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.

VIII. Related Cases. This section of the JS 44 is used to reference related pending cases if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.